

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
<b>4130</b>	<b>EXECUTIVE</b>						
4130.1	Selectmen Salaries	12,000	12,000	12,000	0	0.0%	
4130.3	Town Administrator Wages	63,663	63,663	66,209	2,546	4.0%	
4130.4	Office Equipment Repairs	100	0	100	0	0.0%	
4130.5	Selectmen Seminars	500	935	500	0	0.0%	
4130.6	Telephone	3,500	4,279	3,800	300	8.6%	
4130.7	Printing	200	0	100	-100	-50.0%	
4130.8	Office Equipment	1,000	1,290	1,000	0	0.0%	
4130.10	Office Supplies	2,500	3,339	2,800	300	12.0%	
4130.11	Health Insurance	31,448	31,447	45,000	13,552	43.1%	11,375
4130.12	Postage	1,200	972	1,000	-200	-16.7%	
4130.21	Admin Wages	32,000	34,762	41,400	9,400	29.4%	
4130.22	Assessing Wages	64,062	64,062	66,624	2,562	4.0%	
4130.25	Miscellaneous	100	2,513	100	0	0.0%	
4130.54	Administrative Training	500	25	250	-250	-50.0%	
4130.55	Advertising	1,000	69	250	-750	-75.0%	
4130.56	Printing Town Report	5,000	3,979	2,000	-3,000	-60.0%	
4130.15	Disability/Life Insurance			2,260	2,260		
<b>Total 4130</b>	<b>EXECUTIVE</b>	<b>218,773</b>	<b>223,335</b>	<b>245,393</b>	<b>26,620</b>	<b>12.2%</b>	<b>11,375</b>
<b>4135</b>	<b>INFORMATION TECHNOLOGY</b>						
	<i>EXECUTIVE</i>						
4135-2e	Computers/Hardware	1,000	728	1,000	0	0.0%	
4135-3e	Software/Licensing	17,000	16,781	17,000	0	0.0%	
4135-4e	Offsite Backup	3,500	4,152	3,500	0	0.0%	
4135-5e	IT/Network Support	10,000	10,000	10,000	0	0.0%	
<i>Sub-Total</i>	<i>EXECUTIVE</i>	<i>31,500</i>	<i>31,661</i>	<i>31,500</i>	<i>0</i>	<i>0.0%</i>	<i>0</i>
	<i>TOWN CLERK-TAX COLLECTOR</i>						
4135-6t	Computers/Hardware	500	0	500	0	0.0%	
4135-7t	Software/Licensing	6,530	7,168	6,900	370	5.7%	
4135-8t	Computer Repair	1	0	1	0	0.0%	
<i>Sub-Total</i>	<i>TOWN CLERK-TAX COLLECTOR</i>	<i>7,031</i>	<i>7,168</i>	<i>7,401</i>	<i>370</i>	<i>5.3%</i>	<i>0</i>
	<i>POLICE</i>						
4135.12	Offsite Backup	600	713	600	0	0.0%	
4135-9p	Computers/Hardware	2,500	2,184	2,500	0	0.0%	
4135-10	Software/Licensing	3,200	3,587	3,500	300	9.4%	
4135-11	Computer Repair	500	2,008	500	0	0.0%	
<i>Sub-Total</i>	<i>POLICE</i>	<i>6,800</i>	<i>8,491</i>	<i>7,100</i>	<i>300</i>	<i>4.4%</i>	<i>0</i>
	<i>FIRE</i>						
4135.15	Offsite Backup	600	713	800	200	33.3%	
4135-12	Computers/Hardware	1,000	809	1,000	0	0.0%	

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
4135-13	Software/Licensing	2,500	2,200	2,500	0	0.0%	
4135-14	Computer Repair	500	2,374	500	0	0.0%	
<i>Sub-Total</i>	<i>FIRE</i>	4,600	6,096	4,800	200	4.3%	0
	<i>HIGHWAY</i>						
4135.21	Computer Repair - Transfer Stat	250	0	250	0	0.0%	
4135-15	Computers/Hardware	500	0	500	0	0.0%	
4135-16	Software/Licensing	50	48	250	200	400.0%	
4135-17	Computer Repair - Highway	250	0	250	0	0.0%	
<i>Sub-Total</i>	<i>HIGHWAY</i>	1,050	48	1,250	200	19.0%	0
	<i>CONSERVATION</i>						
4135-18	Computers/Hardware	1	0	1	0	0.0%	
4135-19	Software/Licensing	50	268	300	250	500.0%	
4135-20	Computer Repair	1	0	1	0	0.0%	
<i>Sub-Total</i>	<i>CONSERVATION</i>	52	268	302	250	480.8%	0
<b>Total 4135</b>	<b>INFORMATION TECHNOLOGY</b>	51,033	53,731	52,353	1,320	2.6%	0
<b>4140</b>	<b>ELECTION, REG &amp; VITAL STATS</b>						
4140.1	Town Clerk Salary	29,125	29,256	30,290	1,165	4.0%	
4140.2	Marriage License Fees	600	559	600	0	0.0%	
4140.3	Deputy Town Clerk Salary	18,000	17,280	22,500	4,500	25.0%	
4140.7	Town Clerk Office Supplies	1,400	1,121	1,400	0	0.0%	
4140.8	Town Clerk Office Equipment	500	406	500	0	0.0%	
4140.10	Town Clerk Seminars	1,200	558	750	-450	-37.5%	
4140.11	Dog Tags	300	214	300	0	0.0%	
4140.12	Election Wages	6,000	5,573	3,000	-3,000	-50.0%	
4140.14	Election Advertising	750	0	500	-250	-33.3%	
4140.15	Election Misc. Supplies	1,000	4,624	500	-500	-50.0%	
4140.16	Voting Machine	3,350	3,743	1,200	-2,150	-64.2%	
4140.19	Vital Statistic Fees	800	1,023	800	0	0.0%	
4140.36	Leave Coverage/Town Mtg Minutes	1,000	0	500	-500	-50.0%	
4140.37	Record Scanning	500	0	250	-250	-50.0%	
<b>Total 4140</b>	<b>ELECTION, REG &amp; VITAL STATS</b>	64,525	64,357	63,090	-1,435	-2.2%	0
<b>4150</b>	<b>FINANCIAL ADMINISTRATION</b>						
4150.1	Tax Collector Salary	32,181	32,050	33,468	1,287	4.0%	
4150.03	Bookkeeper Wages	30,000	29,414	31,200	1,200	4.0%	
4150.4	Outside Auditing	16,000	16,750	17,000	1,000	6.3%	
4150.5	Bank Analysis Fees	1	0	1	0	0.0%	
4150.7	Tax Collector Seminars	1,200	979	1,200	0	0.0%	
4150.10	Registrar of Deeds	500	525	500	0	0.0%	
4150.11	Tax Collector Health Insurance	15,029	15,028	15,000	-29	-0.2%	4,449
4150.12	Tax Collector Retirement	8,295	8,295	8,626	331	4.0%	

						Est. 2025 Revenue
Expense Item	2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Offset
4150.91 Tax Collector Liens	800	512	800	0	0.0%	
4150.93 Treasurer Salary	5,625	5,625	5,850	225	4.0%	
4150.95 Tax Collector Office Supplies	1,200	1,284	1,200	0	0.0%	
4150.96 Tax Collector Postage	5,500	4,371	5,500	0	0.0%	
4150.98 Treasurer Mileage Reimbursement	1,000	938	1,000	0	0.0%	
4150.15 Disability/Life Insurance			1,011	1,011		
<b>Total 4150 FINANCIAL ADMINISTRATION</b>	<b>117,331</b>	<b>115,771</b>	<b>122,357</b>	<b>5,026</b>	<b>4.3%</b>	<b>4,449</b>
<b>4153 LEGAL EXPENSES</b>						
4153.3 General Municipal	10,000	23,865	10,000	0	0.0%	
<b>Total 4153 LEGAL EXPENSES</b>	<b>10,000</b>	<b>23,865</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>4155 PERSONNEL ADMINISTRATION</b>						
4199.81 Medicare	20,267	18,657	21,814	1,547	7.6%	
4199.82 Social Security	86,658	64,828	93,273	6,615	7.6%	
4199.83 Unemployment Compensation	1	0	1	0	0.0%	
<b>Total 4155 PERSONNEL ADMINISTRATION</b>	<b>106,926</b>	<b>83,485</b>	<b>115,088</b>	<b>8,162</b>	<b>7.6%</b>	<b>0</b>
<b>4191 PLANNING BOARD</b>						
4191.1 PB Postage	900	574	900	0	0.0%	
4191.2 PB Secretary Wages	2,500	11,130	3,500	1,000	40.0%	
4191.5 PB Professional Services	5,000	4,995	5,000	0	0.0%	
4191.6 PB Advertising	750	1,154	250	-500	-66.7%	
4191.7 PB Printing	250	0	250	0	0.0%	
4191.8 PB Supplies	800	1,363	800	0	0.0%	
4191.9 PB Equipment	500	0	100	-400	-80.0%	
4191.10 PB Seminar	500	210	250	-250	-50.0%	
PB Legal Expenses			1,000	1,000		
4191.11 ZBA Secretary Wages	2,000	2,855	2,000	0	0.0%	
4191.13 ZBA Postage	250	821	250	0	0.0%	
4191.14 ZBA Advertising	1,000	1,862	1,400	400	40.0%	
4191.15 ZBA Supplies	100	339	200	100	100.0%	
4191.16 ZBA Seminar	50	0	50	0	0.0%	
4191.17 Land Use Administrator	20,800	7,016	24,000	3,200	15.4%	
<b>Total 4191 PLANNING BOARD</b>	<b>35,400</b>	<b>32,319</b>	<b>39,950</b>	<b>4,550</b>	<b>12.9%</b>	<b>0</b>
<b>4194 GENERAL GOVERNMENT BUILDINGS</b>						
4194.1 Center Electricity	750	669	750	0	0.0%	
4194.2 Town Hall Maintenance	1,000	7,017	2,000	1,000	100.0%	
4194.3 Town Hall Electricity	1,500	1,506	1,500	0	0.0%	
4194.5 Town Building Emergency Fund	1	0	1	0	0.0%	
4194.7 Sam Lake Maintenance	1,000	988	1,000	0	0.0%	
4194.8 Sam Lake Electricity	3,500	4,031	3,750	250	7.1%	
4194.11 Elkins/Houser Building Maint	1,000	1,358	1,000	0	0.0%	

							Est. 2025 Revenue
Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Offset
4194.12	Historical Society Electricity	2,100	2,162	2,100	0	0.0%	
4194.13	Town Buildings Heat/Oil/Propane	30,000	29,050	30,000	0	0.0%	
4194.14	Municipal Building Electricity	9,000	9,432	9,000	0	0.0%	
4194.16	Municipal Building Alarms	1,000	2,308	2,000	1,000	100.0%	
4194.17	Municipal Building Maintenance	6,000	8,073	6,000	0	0.0%	
4194.17	Sam Lake Security System	1,000	628	1,000	0	0.0%	
4194.19	Janitorial Services	14,000	13,780	14,000	0	0.0%	
4194.20	Meetinghouse Maintenance	1,500	309	500	-1,000	-66.7%	
4194.21	Transfer Station Security Syst	500	581	500	0	0.0%	
4194.40	Elkins/Houser Security System	750	422	1,000	250	33.3%	
4194.62	Town Hall Security System	400	584	500	100	25.0%	
4194.63	Center Maintenance	2,000	3,025	2,000	0	0.0%	
<b>Total 4194</b>	<b>GENERAL GOVERNMENT BUILDINGS</b>	<b>77,001</b>	<b>85,922</b>	<b>78,601</b>	<b>1,600</b>	<b>2.1%</b>	<b>0</b>
<b>4195</b>	<b>CEMETERIES</b>						
4195.1	Cemetery Wages	5,000	2,300	4,000	-1,000	-20.0%	
4195.2	Sub-Contractor	1	0	1	0	0.0%	
4195.3	Equipment Repairs	1	0	1	0	0.0%	
4195.4	Gas & Oil	1	0	1	0	0.0%	
4195.5	Parts & Supplies	1	0	1	0	0.0%	
4195.6	Cemetery Maintenance	3,100	1,700	3,100	0	0.0%	
4195.7	Tree Removal	2,000	3,589	2,000	0	0.0%	
4195.8	Record Keeping Software	900	836	900	0	0.0%	
4195.60	Headstone repairs	4,400	4,700	4,400	0	0.0%	
4195.61	Maplegrove Cemetery Layout	500	208	500	0	0.0%	
<b>Total 4195</b>	<b>CEMETERIES</b>	<b>15,904</b>	<b>13,332</b>	<b>14,904</b>	<b>-1,000</b>	<b>-6.3%</b>	<b>0</b>
<b>4196</b>	<b>INSURANCE</b>						
4196.2	Worker's Compensation	33,736	33,736	37,784	4,048	12.0%	
4196.3	Liability	42,465	42,465	46,287	3,822	9.0%	
<b>Total 4196</b>	<b>INSURANCE</b>	<b>76,201</b>	<b>76,201</b>	<b>84,071</b>	<b>7,870</b>	<b>10.3%</b>	<b>0</b>
<b>4197</b>	<b>ADVERTISING &amp; REGIONAL DEV.</b>						
4197.1	NH Municipal Association	2,348	2,348	2,426	78	3.3%	
4197.2	Central NH Planning	3,160	3,160	3,172	12	0.4%	
4197.4	Assoc. of Assessing Dues	50	45	50	0	0.0%	
4197.5	Reg/Conc Solid Waste	1	0	1	0	0.0%	
4197.6	Upper Merrimack River	1	0	1	0	0.0%	
4197.9	Federal DOT Drug Testing	1,000	702	1,000	0	0.0%	
4197.10	Town Clerk Dues	50	0	50	0	0.0%	
4197.11	Tax Collector Dues	50	0	50	0	0.0%	
4197.12	NH Local Welfare Admin Assoc	50	0	50	0	0.0%	
<b>Total 4197</b>	<b>ADVERTISING &amp; REGIONAL DEV.</b>	<b>6,710</b>	<b>6,255</b>	<b>6,800</b>	<b>90</b>	<b>1.3%</b>	<b>0</b>

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
<b>4240</b>	<b>BUILDING INSPECTION</b>						
4120.13	Telephone/Email	475	650	500	25	5.3%	
4240.1	Building Inspection Wages	17,000	13,991	17,000	0	0.0%	
4120.2	Supplies	500	650	1,000	500	100.0%	
4120.3	Seminars	500	0	500	0	0.0%	
4120.4	Mileage	1,000	579	1,000	0	0.0%	
4120.5	Sub Contractor		120	500	500		
4120.10	Code Enforcement	1,000	0	1,000	0	0.0%	
<b>Total 4240</b>	<b>BUILDING INSPECTION</b>	20,475	15,990	21,500	1,025	5.0%	0
<b>Total 4152</b>	<b>REVALUATION OF UTILITIES</b>	0	0	6,500	6,500		0
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>800,279</b>	<b>794,563</b>	<b>860,607</b>	<b>60,328</b>	<b>7.5%</b>	<b>15,824</b>
<b>4210</b>	<b>POLICE</b>						
4210.0C	Police Chief Salary	77,627	88,571	85,000	7,373	9.5%	
	<i>Officer Wages</i>						
4210.c	Administration	31,999	29,172	35,000	3,001	9.4%	
4210.1b	Overtime	7,000	6,823	10,000	3,000	42.9%	
4210.1	Officer Wages - Other	233,948	188,390	221,855	-12,093	-5.2%	
<i>Sub-Total</i>	<i>Officer Wages</i>	272,947	224,386	266,855	-6,092	-2.2%	0
	<i>Cruiser Maintenance</i>						
4210.M	2023 Unit 5	0	525	1,000	1,000		
4210.L	2021 Unit 1	1,000	135	2,000	1,000	100.0%	
4210.g	Tires	2,000	256	3,000	1,000	50.0%	
4210.h	Insurance Deductible	2,000	0	2,000	0	0.0%	
4210.I	2018 Unit 4	2,000	765	2,000	0	0.0%	
4210.J	2018 Unit 3	2,000	1,842	2,000	0	0.0%	
4210.K	2021 Unit 2	1,000	1,347	2,000	1,000	100.0%	
4210.2	Cruiser Maintenance - Other		30	0	0		
<i>Sub-Total</i>	<i>Cruiser Maintenance</i>	10,000	4,900	14,000	4,000	40.0%	0
4210.3	Health Insurance	26,646	15,000	28,000	1,354	5.1%	382
4210.5	Radios & Repairs	3,300	4,734	3,300	0	0.0%	
4210.6	Dispatch	32,579	32,579	20,202	-12,377	-38.0%	
4210.7	Gas/Oil	12,000	9,621	15,000	3,000	25.0%	
4210.8	Office Supplies	2,500	3,162	2,500	0	0.0%	
4210.9	Uniforms	4,000	4,463	4,000	0	0.0%	
4210.10	Off Duty Details	15,000	57,169	15,000	0	0.0%	15,000
4210.11	Seminars/Dues/Subscriptions	850	470	850	0	0.0%	
4210.12	Prosecutor	1,803	1,725	1,803	0	0.0%	
4210.13	Telephone	5,500	5,041	5,500	0	0.0%	
4210.14	Training	5,000	3,020	5,000	0	0.0%	

							Est. 2025 Revenue
Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Offset
4210.16	Retirement	55,782	61,111	102,670	46,888	84.1%	
4210.17	Disability/Life Insurance	2,800	2,489	4,099	1,299	46.4%	
4210.91	Supplies/New Equipment	7,000	8,190	7,000	0	0.0%	
	Investigation Expenses			500	500		
<b>Total 4210</b>	<b>POLICE</b>	535,334	526,631	581,279	45,945	8.6%	15,382
<b>Total 4215</b>	<b>Civil Defense</b>	1	0	1	0	0.0%	0
<b>4220</b>	<b>FIRE</b>						
4220.W	Wages						
4220.70	Off Duty Details	1,500	6,438	1,500	0	0.0%	1,500
<i>Sub-Total</i>	<i>Wages</i>	1,500	6,438	1,500	0	0.0%	1,500
4220.16	Part-Time Fire Chief	64,300	64,300	66,872	2,572	4.0%	
	<i>EMT Wages</i>						
4220.OT	EMT Overtime	2,600	306	0	-2,600	-100.0%	
4220.00	EMT Wages - Other	63,753	73,697	75,000	11,247	17.6%	
<i>Sub-Total</i>	<i>EMT Wages</i>	66,353	74,004	75,000	8,647	13.0%	0
4220.01	EMT Health Insurance	15,029	3,757	0	-15,029	-100.0%	
4220.1	Volunteer Reimbursement	25,000	30,318	30,000	5,000	20.0%	
4220.02	EMT Retirement	8,978	3,590	0	-8,978	-100.0%	
4220.04	Disability/Life Insurance	900	203	0	-900	-100.0%	
4220.2	Forest Fire Costs	1,500	484	1,500	0	0.0%	
	<i>Vehicle Maintenance</i>						
4220.3K	2020 Kawasaki UTV	1,000	510	1,000	0	0.0%	
4220.3b	Fire Engine #3	5,000	140	5,000	0	0.0%	
4220.3c	Rescue 1	4,000	2,631	4,200	200	5.0%	
4220.3f	Utility	1,000	87	1,000	0	0.0%	
4220.3g	Tanker1	2,500	4,814	3,500	1,000	40.0%	
4220.3h	Command Vehicle	1,000	894	1,100	100	10.0%	
4220.3i	Engine 2	3,000	7,487	3,500	500	16.7%	
4220.3j	2019 F350 Forestry Truck	1,000	852	1,000	0	0.0%	
4220.3	Vehicle Maintenance - Other	1,000	40	1,000	0	0.0%	
<i>Sub-Total</i>	<i>Vehicle Maintenance</i>	19,500	17,454	21,300	1,800	9.2%	0
4220.3L	Insurance Deductible	2,000	0	2,000	0	0.0%	
4220.4	Training & Prevention	4,700	6,984	6,000	1,300	27.7%	
4220.5	Dispatch	28,489	29,299	30,385	1,896	6.7%	
4220.6	Radios & Pagers	10,000	81,738	5,000	-5,000	-50.0%	
4220.8	Gasoline & Oil	6,000	5,561	6,300	300	5.0%	
4220.9	Fire & Rescue Equipment	10,000	14,920	11,000	1,000	10.0%	
4220.10	Dry Hydrants	2,000	4,310	2,000	0	0.0%	
4220.11	Office Supplies	1,500	1,585	1,600	100	6.7%	
4220.12	Uniforms	3,000	2,059	3,000	0	0.0%	

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
4220.13	Weekend Reimbursements	10,000	9,915	10,000	0	0.0%	
4220.14	Turnout Gear	10,000	5,974	10,000	0	0.0%	
4220.15	Wellness Fitness	1,000	166	1,000	0	0.0%	
4220.17	Fire Prevention Education	1,000	1,150	1,000	0	0.0%	
4220.61	Fire Hose	1,000	10,430	1,000	0	0.0%	
4220.91	Office Equipment	600	1,498	700	100	16.7%	
4220.92	EMS Continuing Education	4,715	2,661	5,000	285	6.0%	
4220.93	Medical Supplies & Equipment	5,000	8,984	5,250	250	5.0%	
4220.94	Equipment Maintenance	2,500	3,652	2,550	50	2.0%	
4220.95	Forest Fire Equipment	50	0	0	-50	-100.0%	
<b>Total 4220</b>	<b>FIRE</b>	<b>306,614</b>	<b>391,431</b>	<b>299,957</b>	<b>-6,657</b>	<b>-2.2%</b>	<b>1,500</b>
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>	<b>841,949</b>	<b>918,062</b>	<b>881,237</b>	<b>39,288</b>	<b>4.7%</b>	<b>16,882</b>
<b>4311-1</b>	<b>HIGHWAY ADMINISTRATION</b>						
4311.1a	Road Agent Salary	69,582	68,964	72,365	2,783	4.0%	
4311.1	Wages	182,000	100,793	225,900	43,900	24.1%	
4311.OT	Overtime	39,500	12,353	39,500	0	0.0%	
4311.2	Sub-Contractor	1	0	1	0	0.0%	
	<i>Equipment Repairs</i>						
4311.T1	T1 Repairs-2011 International	10,000	15,953	15,000	5,000	50.0%	
4311.T2	T2 Repairs-2005 Sterling	3,000	1,325	3,000	0	0.0%	
4311.T3	T3 Repairs-2014 International	10,000	5,924	10,000	0	0.0%	
4311.T4	T4 Repairs-2023 F-550	3,000	938	3,000	0	0.0%	
4311.T5	2018 Freightliner	5,000	5,290	5,000	0	0.0%	
4311.T6	Water Truck	1,000	95	1,000	0	0.0%	
4311.T7	T7 Repairs-2020 F550	3,000	2,703	3,000	0	0.0%	
4311.T8	2015 Ford F150	2,000	2,490	2,000	0	0.0%	
4311.G	Grader Repairs - Cat	15,000	6,932	3,000	-12,000	-80.0%	
4311.BH	Backhoe repairs	2,000	598	1,000	-1,000	-50.0%	
4311.BC	Equipment Repairs-Bobcat	1,500	414	750	-750	-50.0%	
4311.L	Loader Repairs	4,500	686	2,000	-2,500	-55.6%	
4311.GG	Green Grader	500	93	500	0	0.0%	
4311.3	Equipment Repairs - Other	3,500	4,070	3,500	0	0.0%	
<i>Sub-Total</i>	<i>Equipment Repairs</i>	<i>64,000</i>	<i>47,510</i>	<i>52,750</i>	<i>-11,250</i>	<i>-17.6%</i>	<i>0</i>
4311.4	Health Insurance	60,116	39,608	70,000	9,884	16.4%	20,466
4311.5	Retirement	39,384	22,041	44,901	5,517	14.0%	
4311.6	Telephone	2,000	1,378	1,500	-500	-25.0%	
4311.7	Supplies	16,000	12,196	16,000	0	0.0%	
4311.8	Gasoline & Diesel	48,000	21,641	35,000	-13,000	-27.1%	
4311.9	Tires	4,000	2,667	4,000	0	0.0%	

							Est. 2025 Revenue
Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Offset
4311.11	Highway Equipment	1,500	148	1,500	0	0.0%	
4311.12	Disability/Life Insurance	3,300	2,139	3,980	680	20.6%	
4311.13	Mowing Town Lands	5,250	4,600	5,250	0	0.0%	
4311.14	Training	800	130	800	0	0.0%	
4311.15	Highway Uniforms	1,500	346	1,500	0	0.0%	
<b>Total 4311-1</b>	<b>HIGHWAY ADMINISTRATION</b>	<b>536,933</b>	<b>336,513</b>	<b>574,948</b>	<b>38,015</b>	<b>7.1%</b>	<b>20,466</b>
<b>4312-1</b>	<b>HIGHWAYS &amp; STREETS</b>						
4312.1	Salt	29,000	22,733	29,000	0	0.0%	
4612.2	<i>Sand &amp; Gravel</i>						
4312.2W	Winter Sand	27,000	9,053	20,000	-7,000	-25.9%	
<i>Sub-Total</i>	<i>Sand &amp; Gravel</i>	27,000	9,053	20,000	-7,000	-25.9%	0
4312.3	Road Tar	230,000	203,292	230,000	0	0.0%	
	<i>Road Improvements</i>						
4312.4T	Tree Removal	3,000	4,200	3,000	0	0.0%	
4312.4G	Summer Gravel	16,000	14,595	15,000	-1,000	-6.3%	
4312.4	Road Improvements - Other	21,000	20,114	21,000	0	0.0%	
<i>Sub-Total</i>	<i>Road Improvements</i>	40,000	38,910	39,000	-1,000	-2.5%	0
4612.5	Sand & Salt sub contractor	12,000	9,863	12,000	0	0.0%	
4612.6	Signage	1,500	603	750	-750	-50.0%	
4612.30	Road Side Mowing	16,000	16,058	16,000	0	0.0%	
<b>Total 4312-1</b>	<b>HIGHWAYS &amp; STREETS</b>	<b>355,500</b>	<b>300,511</b>	<b>346,750</b>	<b>-8,750</b>	<b>-2.5%</b>	<b>0</b>
<b>4313</b>	<b>CULVERTS &amp; BRIDGES</b>						
4313.1	Culvert/Bridge Maintenance	5,000	5,000	1,000	-4,000	-80.0%	
<b>Total 4313</b>	<b>CULVERTS &amp; BRIDGES</b>	<b>5,000</b>	<b>5,000</b>	<b>1,000</b>	<b>-4,000</b>	<b>-80.0%</b>	<b>0</b>
<b>Total 4316</b>	<b>STREET LIGHTING</b>	<b>3,000</b>	<b>2,888</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
<b>TOTAL</b>	<b>HIGHWAYS &amp; STREETS</b>	<b>900,433</b>	<b>644,912</b>	<b>925,698</b>	<b>25,265</b>	<b>2.8%</b>	<b>20,466</b>
<b>4321-1</b>	<b>SOLID WASTE COLLECTION</b>						
4321.1	Wages	68,300	63,016	74,757	6,457	9.5%	
4321.3	Overtime	5,000	278	5,000	0	0.0%	
4321.2	Recycling Services	20,000	14,664	5,000	-15,000	-75.0%	
4321.4	Telephone	1,500	2,321	1,000	-500	-33.3%	
4321.5	Supplies	1,500	559	750	-750	-50.0%	
4321.6	Electricity	5,800	2,616	3,000	-2,800	-48.3%	
4321.7	Gas & Oil	5,400	2,461	3,500	-1,900	-35.2%	
4323.8	Central NH Waste	1	0	1	0	0.0%	
4323.9	Building Maintenance	2,500	841	2,500	0	0.0%	
4323.10	Seminars	400	100	400	0	0.0%	
	<i>Truck Repairs</i>						
4323.P	Packer Truck Repairs	4,000	692	2,000	-2,000	-50.0%	



Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
4323.12	Truck Repairs - Other	1	0	1	0	0.0%	
<i>Sub-Total</i>	<i>Truck Repairs</i>	4,001	692	2,001	-2,000	-50.0%	0
4323.15	Universal Waste	3,000	1,963	2,500	-500	-16.7%	
	<i>Equipment Repairs</i>						
4323.T	Trailer	2,000	0	500	-1,500	-75.0%	
4323.B	Baler Repairs		83	200	200		
4323.16	Equipment Repairs - Other	1,000	0	800	-200	-20.0%	
<i>Sub-Total</i>	<i>Equipment Repairs</i>	3,000	83	1,500	-1,500	-50.0%	0
4323.17	Bag Purchase	8,000	8,863	8,000	0	0.0%	
4321.18	Hazardous Clean-up	1	0	1	0	0.0%	
4321.19	Storm Water Drainage	1	0	1	0	0.0%	
4323.19	Ground Water Testing	6,500	7,510	10,100	3,600	55.4%	
4321.30	SWC Secretary Wages	1,000	980	1,000	0	0.0%	
	SWC Miscellaneous			1,000	1,000		
<b>Total 4321-1</b>	<b>SOLID WASTE COLLECTION</b>	<b>135,904</b>	<b>106,947</b>	<b>122,011</b>	<b>-13,893</b>	<b>-10.2%</b>	<b>0</b>
<b>4324</b>	<b>SOLID WASTE DISPOSAL</b>						
4324.1	Co-op Fee Ash Disposal	48,000	46,181	51,000	3,000	6.3%	12,000
<b>Total 4324</b>	<b>SOLID WASTE DISPOSAL</b>	<b>48,000</b>	<b>46,181</b>	<b>51,000</b>	<b>3,000</b>	<b>6.3%</b>	<b>12,000</b>
<b>TOTAL</b>	<b>SOLID WASTE</b>	<b>183,904</b>	<b>153,128</b>	<b>173,011</b>	<b>-10,893</b>	<b>-5.9%</b>	<b>12,000</b>
<b>4351</b>	<b>ENERGY COMMITTEE</b>						
4351.5a	Administration	750	115	250	-500	-66.7%	
4351.6	Community Power Committee	2,500	180	1,000	-1,500	-60.0%	
4351.7	CCPC Secretary Wages			1,000	1,000		
4351.1	Clean Energy NH Membership	250	300	250	0	0.0%	
4351.02	Training	150	0	150	0	0.0%	
4351.3	Programs	250	145	250	0	0.0%	
4351.5	Misc	100	35	100	0	0.0%	
<b>Total 4351</b>	<b>ENERGY COMMITTEE</b>	<b>4,000</b>	<b>775</b>	<b>3,000</b>	<b>-1,000</b>	<b>-25.0%</b>	<b>0</b>
<b>4411</b>	<b>HEALTH</b>						
4411.2	Health Officer	100	0	100	0	0.0%	
4411.1	Animal Control	200	0	200	0	0.0%	
4415	<i>Health Agencies</i>						
4415.2	Penacook Rescue	166,204	166,204	185,122	18,918	11.4%	
4415.3	Belmont Rescue	10,000	10,000	10,000	0	0.0%	
<i>Sub-Total</i>	<i>Health Agencies</i>	176,204	176,204	195,122	18,918	10.7%	0
<b>Total 4411</b>	<b>HEALTH</b>	<b>176,504</b>	<b>176,204</b>	<b>195,422</b>	<b>18,918</b>	<b>10.7%</b>	<b>0</b>
<b>4441</b>	<b>WELFARE</b>						
4441.1	Welfare Administrator	1	0	1	0	0.0%	
4441.2	Aid/Disabled VNA	1	0	1	0	0.0%	

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
4441.3	Community Action Program	2,600	2,600	2,600	0	0.0%	
	CASA Donation			2,500	2,500		
<b>Total 4441</b>	<b>WELFARE</b>	2,602	2,600	5,102	2,500	96.1%	0
<b>4442</b>	<b>DIRECT ASSISTANCE</b>						
4442.1	Direct Assistance	8,000	13,775	20,000	12,000	150.0%	
<b>Total 4442</b>	<b>DIRECT ASSISTANCE</b>	8,000	13,775	20,000	12,000	150.0%	0
<b>4550</b>	<b>LIBRARY</b>						
4550.30	Trust Fund Expenses						
4550.31	Programs/Passes	2,500	1,790	2,500	0	0.0%	2,500
4550.32	Books/Mags/Materials	5,000	5,894	5,000	0	0.0%	5,000
4550.33	Town Newsletter	350	350	350	0	0.0%	350
4550.34	Contracts	4,000	4,025	5,000	1,000	25.0%	5,000
4550.35	Technology Labor	2,500	2,939	2,500	0	0.0%	2,500
4550.36	Capital Improvements/Computers	5,000	1,895	4,500	-500	-10.0%	4,500
4550.38	Continuing Education	500	170	1,000	500	100.0%	1,000
4550.39	Wages	9,000	0	9,000	0	0.0%	9,000
<i>Sub-Total</i>	<i>Trust Fund Expenses</i>	28,850	17,063	29,850	1,000	3.5%	29,850
	<i>Library Expenses</i>						
4550.1	Wages	149,000	158,864	155,356	6,356	4.3%	
4550.2	Maintenance Repairs	6,000	5,874	6,000	0	0.0%	
4550.3	Books/Mags/Materials	9,000	9,092	8,000	-1,000	-11.1%	
4550.4	Dues/Meetings/Education	700	747	800	100	14.3%	
4550.5	Telephone	1,500	1,723	1,900	400	26.7%	
4550.7	Electricity	2,700	3,126	3,300	600	22.2%	
4550.8	Postage	400	351	500	100	25.0%	
4550.9	Equipment Supplies	6,000	3,852	5,500	-500	-8.3%	
4550.10	Health Insurance	82,060	82,060	54,000	-28,060	-34.2%	8,241
4550.11	Programs	1,000	1,162	1,500	500	50.0%	
4550.15	Retirement	13,544	13,886	14,071	527	3.9%	
4550.21	Cleaning	4,200	4,821	4,500	300	7.1%	
455.17	Disability/Life Insurance			2,544	2,544		
<i>Sub-Total</i>	<i>Library Expenses</i>	276,104	285,558	257,971	-18,133	-6.6%	8,241
<b>Total 4550</b>	<b>LIBRARY</b>	304,954	302,620	287,821	-17,133	-5.6%	38,091
<b>4583</b>	<b>PATRIOTIC PURPOSES</b>						
4583.1	Memorial Day	500	488	500	0	0.0%	
4583.2	Fourth of July	8,000	7,604	8,000	0	0.0%	
<b>Total 4583</b>	<b>PATRIOTIC PURPOSES</b>	8,500	8,092	8,500	0	0.0%	0
<b>4589</b>	<b>HISTORICAL SOCIETY</b>						
4589.1	Preservation Expense	1,300	1,775	1,300	0	0.0%	
4589.2	Misc. Supplies	200	200	200	0	0.0%	

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
<b>Total 4589</b>	<b>HISTORICAL SOCIETY</b>	1,500	1,975	1,500	0	0.0%	0
<b>4651</b>	<b>HISTORICAL DISTRICT COMMISSION</b>						
4651.1	Secretary Wages	1,050	940	1,050	0	0.0%	
4651.2	Postage	50	196	50	0	0.0%	
4651.3	Printing	200	389	200	0	0.0%	
<b>Total 4651</b>	<b>HISTORICAL DISTRICT COMMISSION</b>	1,300	1,524	1,300	0	0.0%	0
<b>TOTAL</b>	<b>CULTURE AND RECREATION</b>	<b>316,254</b>	<b>314,212</b>	<b>299,121</b>	<b>-17,133</b>	<b>-5.4%</b>	<b>38,091</b>
<b>4500</b>	<b>PARKS &amp; RECREATION</b>						
4520.14	Riverland Conservation Area	750	880	900	150	20.0%	
4520.1	Repairs	1	0	1	0	0.0%	
	<i>Soccer</i>						
4520.3	Soccer Field Maintenance	450	200	450	0	0.0%	
4520.4	Soccer Program Admin Costs	120	1,211	120	0		
4520.5	Soccer Equipment	1,995	487	1,995	0	0.0%	
	<b>Soccer - Other</b>		<b>173</b>	<b>0</b>	<b>0</b>		
<i>Sub-Total</i>	<i>Soccer</i>	2,565	2,071	2,565	0	0.0%	0
	<i>Halloween</i>						
4520.10	Decorations & Supplies	600	732	600	0	0.0%	
4520.11	Refreshment & Candy Costs	1,000	1,043	1,000	0	0.0%	
<i>Sub-Total</i>	<i>Halloween</i>	1,600	1,775	1,600	0	0.0%	0
<b>Total 4500</b>	<b>PARKS &amp; RECREATION</b>	4,916	4,726	5,066	150	3.1%	0
<b>4611</b>	<b>CONSERVATION</b>						
4611.1	Dues	700	600	700	0	0.0%	
4611.2	Postage	25	0	25	0	0.0%	
4611.3	Printing & Advertising	100	0	100	0	0.0%	
4611.4	Supplies	25	0	25	0	0.0%	
4611.5	Professional Services	1,000	0	500	-500	-50.0%	
4611.6	Training	150	0	150	0	0.0%	
4611.7	Easement Monitoring	3,000	2,715	2,800	-200	-6.7%	
4611.8	Land Management	6,300	4,873	6,300	0	0.0%	
4611.10	Rocky Pond Treatment	1,000	1,000	1,000	0	0.0%	
4611.12	Administrative Support	400	15	400	0	0.0%	
4611.13	Conservation Project Support	1	0	1	0	0.0%	
<b>Total 4611</b>	<b>CONSERVATION</b>	12,701	9,203	12,001	-700	-5.5%	0
<b>4652</b>	<b>Agricultural Commission</b>						
4652.1	Administration	250	284	250	0	0.0%	
<b>Total 4652</b>	<b>Agricultural Commission</b>	250	284	250	0	0.0%	
<b>4711</b>	<b>PRINCIPAL LONG TERM DEBTS</b>						
4711.9	Cruiser-Bridge-Command Car	60,000	60,000	60,000	0	0.0%	

							Est. 2025 Revenue
Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Offset
	Backhoe Lease			23,896	23,896		
<b>Total 4711</b>	<b>PRINCIPAL LONG TERM DEBTS</b>	60,000	60,000	83,896	23,896	39.8%	0
<b>4721</b>	<b>INTEREST LONG TERM DEBTS</b>						
4721.81	Cruiser-Bridge-Command Car	8,160	8,160	8,160	0	0.0%	
	Backhoe Lease			9,179	9,179		
<b>Total 4721</b>	<b>INTEREST LONG TERM DEBTS</b>	8,160	8,160	17,339	9,179	112.5%	0
<b>4725</b>	<b>Capital Lease Program</b>						
4725.2	Body Camera Lease	3,500	3,483	3,500	0	0.0%	
<b>Total 4725</b>	<b>Capital Lease Program</b>	3,500	3,483	3,500	0	0.0%	0
<b>SUB-TOTAL ALL DEPT EXPENSE</b>		<b>3,323,452</b>	<b>3,104,087</b>	<b>3,485,250</b>	<b>161,798</b>	<b>4.9%</b>	<b>103,263</b>
<b>WARRANT ARTICLES</b>							
2024-12	Backhoe	209,950	66,404				
2024-13	Grader	440,000	425,000				
2024-15	Capital Reserve Deposits	118,000	118,000				
2024-16	Gold Star	36,704	36,704				
2024-17	Cemetery Expansion	33,000	33,000				
2024-18	Mini-Split for Hist. Soc.	10,000	6,700				
2024-19	Website Upgrade	10,000	10,000				
2024-20	Steam Cleaner for HD	10,000	8,519				
2024-21	Folder/Insertor for Town Clerk	5,500	5,500				
2024-22	Repair Gazebo Railings	6,000	6,000				
2024-23	Gutters for Meeting House	4,000	3,370				
2024-24	Sam Lake Trust Fund	15,000	12,046				
2025-8	Capital Reserve Deposits			88,000			
2025-9	Gold Star Bond			35,874			35,874
2025-10	Ballot Counting Device			7,000			7,000
2025-11	Sam Lake House Garage Renovation			80,000			80,000
2025-12	Weatherization of Elkins Public Library			20,000			
2025-13	Voting Equipment Capital Reserve Fund			5,000			
2025-14	Renewable Energy Capital Reserve Fund			1,000			
2025-15	Transfer Station Upgrade Study			6,500			6,500
2025-16	Hazardous Waste Day			10,500			
2025-17	Electric Compactor (Not Recommended)			60,000			
2025-19	Sam Lake Trust Fund			15,000			15,000
<b>Total</b>	<b>WARRANT ARTICLES</b>	<b>898,154</b>	<b>731,243</b>	<b>328,874</b>	<b>-569,280</b>	<b>-63.4%</b>	<b>144,374</b>
<b>GRAND TOTAL with WARRANT ARTICLES</b>		<b>4,221,606</b>	<b>3,835,330</b>	<b>3,814,124</b>	<b>-407,482</b>	<b>-9.7%</b>	<b>247,637</b>

Expense Item		2024 Budget	2024 Actual	2025 Budget	Budget +/-	Percent Change	Est. 2025 Revenue Offset
5000	ENCUMBERENCES	2024 Encumbered	Actual 2024	2025 Encumbered			
22-14E	Vertical Baler Encumbrance	9,300	9,267				
4312.3E	Road Tar	23,958	23,958	43,353			
4140.E	Voting Machine	7,000	0				
4312.4E	Road Improvements - Other	6,525	6,338				
2023-7E	Highway Truck	76,899	76,899				
4611.8e	Conservation - Land Mgmt			2,000			
4195.6e	Cemetery Maintenance			2,572			
4210.91e	Police Dept			34,582			
Total 5000	ENCUMBERED	123,682	116,461	82,507			

New to 2025 budget

# TOWN OF CANTERBURY 2024 ANNUAL REPORT

## REVENUE TO OFFSET 2025 BUDGET

		2024 Budget	2024 Actual	2025 Budget
<b>3100</b>	<b>TAXES</b>			
3120	Land Use Change Tax	0	41,447	0
3185	Timber Tax	10,000	12,468	10,000
3186	Payment in Lieu of Taxes	9,500	6,250	10,500
<b>Total 3100</b>		<b>19,500</b>	<b>60,165</b>	<b>20,500</b>
<b>3200</b>	<b>LICENSES, PERMITS, &amp; FEES</b>			
3220	Motor Vehicle Permits	575,500	634,999	575,500
3230	Building Permits	15,000	21,204	15,000
3240	Municipal Agent Fees	20,000	22,526	20,000
3290	Other Licenses, Permits & Fees	2,100	4,338	2,100
<b>Total 3200</b>		<b>612,600</b>	<b>683,067</b>	<b>612,600</b>
<b>3300</b>	<b>INTERGOVERNMENTAL REVENUE</b>			
3350.9	Grants-State of NH	0	95,702	0
3300.2	Rooms & Meals Tax	220,000	237,714	220,000
3350.3	Highway Block Grant	93,000	67,117	77,741
3350.4	State & Federal Forest Land	160	129	100
3359.1	Other State Revenues	100	440	100
3359.5	Voter Checklist Town Portion	200	400	100
3359.6	UCC Quarterly Income	900	1,050	900
3559.8	Municipal Aid	0	29,153	0
<b>Total 3300</b>		<b>314,360</b>	<b>431,704</b>	<b>298,941</b>
<b>3400</b>	<b>CHARGES FOR SERVICES</b>			
3401.68	Fire & EMS Training Reimb.	0	4,737	1,000
3401.1	Planning Board Fees	1,500	1,369	1,500
3401.3	ZBA Fees	3,500	3,095	3,000
3401.6	Police Dept Off Duty Details	25,000	77,390	25,000
3401.10	Pistol Permits	100	200	100
3401.11	Police Department - Reports	200	418	200
3401.20	Copier Income	100	18	0
3401.42	Misc. Income	0	-479	0
3401.50	Historic District Comm Fees	0	270	100
3401.52	Fire Department Inspections	100	0	100
3401.59	Town Hall Rental Income	100	375	100
3401.63	Cemetery Plots	2,000	5,200	2,000
3401.67	Fire Dept Off Duty Details	1,500	6,971	1,500
<b>Total 3400</b>		<b>34,100</b>	<b>99,564</b>	<b>34,600</b>
<b>35</b>	<b>REVENUES FROM MISC SOURCES</b>			
3190	Interest & Penalties	10,000	12,112	10,000
3501	Sale of Municipal Property	2,500	30,000	2,500
3502	Interest on Investments	10,000	83,549	20,000
3507	Health Insurance Reimbursement	43,366	35,059	44,913
3510	NSF Fee	0	25	0
3512	Library offset - Trust Funds	28,850	23,729	29,850
3515	Misc Revenues	1,000	38,442	1,000
2025-9	Gold Star Bond (WA 2024-16)	36,704	36,704	35,874

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2025-10	Voting Machine			7,000
2025-19	Sam Lake Trust (WA 2024-24)	15,000	12,046	15,000
<b>Total 35</b>		<b>147,420</b>	<b>271,666</b>	<b>166,137</b>
<b>3500.1</b>	<b>ENTERPRISE FUND</b>			
3401.40	Transfer Station Fees	15,000	16,283	15,000
3401.41	Recycled Waste	12,000	12,482	12,000
3401.58	Textiles	600	623	600
4100	PAYT Bags	55,000	56,510	55,000
4100.2	Private Hauler Reimbursement	12,000	12,694	12,000
<b>Total 3500.1</b>		<b>94,600</b>	<b>98,591</b>	<b>94,600</b>
	<b>TRANSFERS FROM</b>			
<b>3915</b>	<b>CAPITAL RESERVE</b>	<b>450,000</b>	<b>455,602</b>	<b>86,500</b>
<b>TOTAL REVENUE</b>		<b>1,672,580</b>	<b>2,100,359</b>	<b>1,313,878</b>

Appropriations Recommended	\$	3,485,250
Individual Warrant Articles	\$	268,874
Total Appropriations	\$	3,754,124
Less: Total Proposed Revenue	\$	1,313,878
<b>Est Amount of Taxes to be raised</b>	<b>\$</b>	<b>2,440,246</b>

## UNRESERVED FUND BALANCE

Unassigned Fund Balance	\$	1,945,084
Fund Balance to Reduce Taxes	\$	(500,000)
Less Amount Voted (Gold Star)	\$	(36,704)
<b>Total Retained</b>	<b>\$</b>	<b>1,408,380</b>